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Attachments on the Back

**MISSISSIPPI
ANNUAL INFORMATION RETURN
CALENDAR YEAR 2007**

Form 89-140-07-1-1-000 Rev. 10/07

Photocopies Are Allowed

Name		
Address		
City	State	Zip

Must be completed
FEIN

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The FEIN above must match the State's account number into which the payments have been made. If not see instructions on the back of this form or on our website.

State
EIN

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Leave empty if same as FEIN

Visit our website for the latest on Magnetic Media Reporting:
<http://www.mstc.state.ms.us/taxareas/withhold/main.htm>

Mail to:
MS State Tax Commission
Withholding Tax Division
P. O. Box 960
Jackson, MS 39205-0960

A SEPARATE FORM 89-140 MUST BE SUBMITTED FOR EACH TYPE OF RETURN

Wage Returns: Select Method of Filing: (See Pub 89-145) If filing 100 or more W-2's or filing past January 31 Paper is Not Permitted.	<input type="checkbox"/> W-2 <input type="checkbox"/> EFW2 - SSA Format - <small>It must contain the RS record The Mississippi state code is "28"</small> <input type="checkbox"/> W2REPORT-07.xls - Located on website shown above <input type="checkbox"/> QuickBooks - Excel File <input type="checkbox"/> Paper W-2's	<input type="checkbox"/> W-2C See instructions on back <input type="checkbox"/> EFW2c - SSA Format <input type="checkbox"/> Paper W-2C's
Only 3.5 inch Disks and CD's are permitted.		
Information Returns: Select Method of Filing: See IRS Pub 1220 File Layout	<input type="checkbox"/> W-2G <input type="checkbox"/> Magnetic Media <input type="checkbox"/> Paper Forms	<input type="checkbox"/> 1099 - Type _____ <input type="checkbox"/> Magnetic Media <input type="checkbox"/> Paper 1099's <input type="checkbox"/> Filed via Combined Federal/State Filing (CF/SF) Program - No Miss. WH
	<input type="checkbox"/> 1042-S <input type="checkbox"/> Paper Forms only	

1. Number of accompanying returns. (Actual Number of Returns)

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2. Total Mississippi wages or compensation for the calendar year.

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3. Total Mississippi income tax withheld by category checked above.

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4. Total tax remitted for 2007 tax year by category checked above.

Do not include interest and penalty in this amount.

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If lines 3 and 4 are not the same, see instructions on the back of this form.

Do not send payment with this form. Credit will not be applied to your account if you submit payment with this form.
Amended or additional paper 89-105 returns must be filed for any underpayment or overpayment. See instructions.

Signature	Phone ()	Date
Submitting Company (If different from above)	Submitting Company Phone ()	
Contact Person (Please Print)	Address	

Instructions for the State EIN - READ AS SOON AS YOU RECEIVE THIS FORM.

It is the intent of the Mississippi State Tax Commission to use the Federal Employer Identification Number "EIN" as our withholding account number. If the State's 9-digit EIN number into which the 2007 Mississippi withholdings were paid is the same as the Federal EIN, make sure Box 15 of the W-2 given to the employees is that same 9-digit number. If not, change it (that is the Box 15 number). There are times when other numbers (such as the State unemployment number), are used on W-2s by mistake. If that is your case, make sure it is corrected before it is given to the employees and before it is sent to the State.

If the 2007 Mississippi withholding taxes were paid under a State 9-digit EIN that is different from the Federal EIN, then both the Federal EIN and State EIN are to be listed on the front of the 2007 Form 89-140 in the appropriate places. Assume there is no valid reason they are different, then go online and download a new registration application 70-001-00-1 (<http://www.mstc.state.ms.us/regist.htm>). Attach a statement to the application stating the reason for submitting it as "Needing to change to the Federal EIN" and list the current State EIN. Also attach something from the IRS showing their EIN for verification purposes (like a Federal 941). If you feel they need to be different, then call 601-923-7088 and discuss it with us. **Our goal is to have all employers set up in our Withholding system under the Federal EIN starting with the first filing of 2008 withholding. The vast majority of accounts are already in compliance.**

On preprinted Form 89-105 coupons there is a 10th digit, which is ONLY a check digit for that preprinted form and should never be listed on this form, on W-2's, or anywhere else.

This form is a transmittal form for the state's copies of the withholding statements. Do not send without W-2's, W-2C's, W-2G's, 1042-S's or 1099's.

You may not substitute federal transmittal forms for this form.

If you are required to submit copies of withholding statements using magnetic media, this form should accompany such media. If multiple accounts are on one magnetic media, each account must still have a separate Form 89-140. All magnetic media must be adequately labeled.

When and where to file, this return along with federal W-2, W-2C, 1042-S, 1099 forms must be filed:

When:	Due Date	Form	Media
	Jan.31	W-2, W-2G	Paper (99 or Fewer)
	Feb.28	W-2, W-2G	Magnetic
	Mar.15	1099s	Paper or Magnetic

Where: MS State Tax Commission
P. O. Box 960
Jackson, MS 39205-0960

If needed, 2 or more files for one account is permitted. Example, one EFW2 for hourly employees and one W2REPORT-07.xls for the salary employees.

When filing W-2C's:

- Line 1 Enter the number of corrected returns.
- Line 2 Enter the net increase or decrease in total wages or compensation of those corrected returns.
- Line 3 Enter the net increase or decrease in Mississippi income tax withheld as shown on the corrected returns.
- Line 4 Enter the net increase or decrease in the amount of taxes **actually paid** to this state for those returns that are being amended.

Out of balance accounts: If line 3 and 4 on Form 89-140 are not the same:

If an overpayment credit from a prior year was used toward the payment of the 2007 liability, it should also be included in line 4. Then if there is still a difference between lines 3 and 4 continue as directed below.

To adjust for underpayment, file an additional tax return (Form 89-105) for December (monthly filers) or 4th quarter (quarterly filers). Mail Form 89-105 with your payment in a separate envelope from Form 89-140. Make sure your Form 89-105 is marked additional return.

To adjust for overpayment, determine the period that resulted in the overpayment and file an amended tax return (Form 89-105) for that period. Credit will not be posted to your account from the submittal of the Annual Information Return (Form 89-140). After processing the amended return, a letter will be mailed by the Withholding Division authorizing the credit which would then be applied to future withholding periods.